

LOCAL DISTRICT TAXING AUTHORITY

2009 GENERAL SESSION

STATE OF UTAH

LONG TITLE**General Description:**

This bill modifies the taxing authority of local districts.

Highlighted Provisions:

This bill:

- ▶ prohibits a local district that does not have an elected board from levying and collecting a property tax unless the property tax is approved by district voters.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17B-1-1001, as enacted by Laws of Utah 2007, Chapter 329

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **17B-1-1001** is amended to read:

17B-1-1001. Provisions applicable to property tax levy.

(1) As used in this section, "elected board" means a local district board of trustees all of whose members are elected to the board by district voters.

(2) For each tax year beginning on or after January 1, 2010, a local district that does not have an elected board may not increase the district's certified tax rate, as defined in Section 59-2-924, unless the increase is approved by a majority of district voters voting on the proposed increase at an election held for that purpose.

(3) Each local district that levies and collects property taxes shall levy and collect them according to the provisions of Title 59, Chapter 2, Property Tax Act.